



# ఆంధ్రప్రదేశ్ రాజపత్రము

## THE ANDHRA PRADESH GAZETTE

### PUBLISHED BY AUTHORITY

#### PART I EXTRAORDINARY

No.646

AMARAVATI, WEDNESDAY, SEPTEMBER 30, 2020

G.330

#### NOTIFICATIONS BY GOVERNMENT

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#### REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017 - PROVIDING RELIEF BY WAIVER OF LATE FEE BY DELAY IN FURNISHING OUTWARD STATEMENT IN FORM GSTR-I FOR TAX PERIODS FOR MONTHS FROM MARCH, 2020 TO JUNE, 2020 FOR MONTHLY FILERS AND FOR QUARTERS FROM JANUARY, 2020 TO JUNE, 2020 FOR QUARTERLY FILERS.

*[G.O.Ms.No.288, Revenue (Commercial Taxes-II), 29<sup>th</sup> September, 2020.]*

#### NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment to the notification issued in the G.O.Ms.No.83, Revenue(Commercial Taxes - II) Department dated 16.2.2018, namely:-

#### AMENDMENT

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely: -

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

**Table**

<b>Sl. No. (1)</b>	<b>Month/ Quarter (2)</b>	<b>Dates (3)</b>
1.	March, 2020	10 <sup>th</sup> day of July, 2020
2.	April, 2020	24 <sup>th</sup> day of July, 2020
3.	May, 2020	28 <sup>th</sup> day of July, 2020
4.	June, 2020	05 <sup>th</sup> day of August, 2020
5.	January to March, 2020	17 <sup>th</sup> day of July, 2020
6.	April to June, 2020	03 <sup>rd</sup> day of August, 2020.”.

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*

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